

**Independent Auditor's Limited Review Report on unaudited financial results of Enviro Infra Engineers (Saharanpur) Private Limited for the quarter ended December 31, 2024, and year to date results for the period from April 01, 2024, to December 31, 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report**

**To the Board of Directors of**

**Enviro Infra Engineers (Saharanpur) Private Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Enviro Infra Engineers (Saharanpur) Private Limited** (the 'Company') for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being prepared and submitted by the Company to the extent required by Enviro Infra Engineers Limited, [Holding Company of Enviro Infra Engineers (Saharanpur) Private Limited] for preparation of consolidated financial results for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date (the 'Listing Regulation'), pursuant to the Listing Agreement entered into by Enviro Infra Engineers Limited with the Stock Exchanges in India and not to report on the Company as a separate entity, which has been initialed by us for identification purpose.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 (the 'Act'), as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, read with the Circular pursuant to the Listing Agreement entered into by Enviro Infra Engineers Limited with the Stock Exchanges in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily of the person responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under the Act, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, pursuant to Listing Agreement as entered into



# SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

by Enviro Infra Engineers Limited with Stock Exchanges in India, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. This report is furnished solely for use in preparing the unaudited consolidated financial results for the quarter ending December 31, 2024, and year to date from April 1, 2024, to December 31, 2024, of Enviro Infra Engineers Limited. It is not to be used for any other purpose, or referred to in any other document, or distributed to anyone without our prior and written consent.

**For S S Kothari Mehta & Co. LLP**

Chartered Accountants

Firm Reg. No. – 000756N/N500441



**Deepak K. Aggarwal**

Partner

Membership No. – 095541

UDIN No: - 25095541BM000G7708

Place: New Delhi

Date: January 24, 2025

**ENVIRO INFRA ENGINEERS (SAHARANPUR) PRIVATE LIMITED**

Regd. Office: Unit No. 201, 2nd Floor, RG Metro Arcade, Sector-11, Rohini, New Delhi-110085

CIN: U36000DL2024PTC428030

PHONE: 011-40591549 EMAIL: saharanpur@eiepl.in

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31ST DECEMBER 2024**

(all amounts are in thousands, unless otherwise stated)

| Particulars  | Quarter Ended      |                     | Nine-Months Ended  |
|--|--------------------|---------------------|--------------------|
|  | 31st December 2024 | 30th September 2024 | 31st December 2024 |
|  | (Unaudited)        | (Unaudited)         | (Unaudited)        |
| <b>I Income</b>  |                    |                     |                    |
| Revenue From Operations  | -                  |                     | -                  |
| Other Income   | 9.26               | 5.22                | 14.48              |
| <b>Total Income (I)</b>  | <b>9.26</b>        | <b>5.22</b>         | <b>14.48</b>       |
| <b>II Expenses:-</b>   |                    |                     |                    |
| Manufacturing, Construction and Operating Expenses                           | -                  | -                   | -                  |
| Changes in Inventories of Work-in-progress (Increase)/Decrease               | -                  | -                   | -                  |
| Employee Benefits Expense  | -                  | -                   | -                  |
| Finance Costs  | 3,362.16           | 146.18              | 3,508.34           |
| Depreciation and Amortization Expense  | -                  | -                   | -                  |
| Other Expenses   | 56.74              | 44.99               | 151.65             |
| <b>Total Expenses (II)</b>   | <b>3,418.90</b>    | <b>191.17</b>       | <b>3,659.99</b>    |
| <b>III Profit/(Loss) before tax and exceptional items (I-II)</b>             | <b>(3,409.64)</b>  | <b>(185.95)</b>     | <b>(3,645.52)</b>  |
| <b>IV Exceptional Items</b>  | -                  | -                   | -                  |
| <b>V Profit/(Loss) before Tax (III-IV)</b>                                   | <b>(3,409.64)</b>  | <b>(185.95)</b>     | <b>(3,645.52)</b>  |
| <b>VI Tax Expense :</b>  |                    |                     |                    |
| - Current Tax  | -                  | -                   | -                  |
| - Deferred Tax charge/(credit)   | -                  | -                   | -                  |
| <b>Total Tax Expense (VI)</b>  | -                  | -                   | -                  |
| <b>VII Profit/(Loss) after tax (V-VI)</b>                                    | <b>(3,409.64)</b>  | <b>(185.95)</b>     | <b>(3,645.52)</b>  |
| <b>VIII Other Comprehensive Income</b>                                       |                    |                     |                    |
| <i>Items that will not be reclassified to Profit &amp; Loss</i>              |                    |                     |                    |
| Remeasurement of Income/(Loss) on defined benefit plans                      |                    |                     | -                  |
| Income tax relating to items that will not be reclassified to profit or loss |                    |                     | -                  |
| <b>Total Other Comprehensive Income/(Loss) for the period/year</b>           | -                  | -                   | -                  |
| <b>IX Total Comprehensive Income/(Loss) for the period/year (VII+VIII)</b>   | <b>(3,409.64)</b>  | <b>(185.95)</b>     | <b>(3,645.52)</b>  |
| <b>X Paid-up Equity Share Capital</b>  | <b>500.00</b>      | <b>500.00</b>       | <b>500.00</b>      |
| (Face Value per share of Rs. 10/- each)                                      |                    |                     |                    |
| <b>XI Other Equity</b>   |                    |                     |                    |
| <b>XII Earning Per Equity Share [nominal value of ₹ 10/-]</b>                |                    |                     |                    |
| (1) Basic (₹)*   | (68.19)            | (3.72)              | (72.91)            |
| (2) Diluted (₹)*   | (68.19)            | (3.72)              | (72.91)            |
| (* Not Annualized)   |                    |                     |                    |

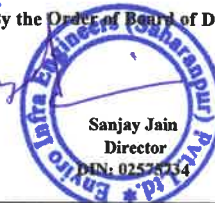
**Notes :**

- The above unaudited financial results have been reviewed by the Board of Directors of the Company at their meeting held on January 24, 2025. A limited review of these results for the quarter ended December 31, 2024 & for the nine-months period ended December 31, 2024 has been carried out by the Statutory Auditors who have issued unmodified opinion on the above results.
- The company was incorporated on March 8, 2024; therefore, comparable results for the current period are not applicable and have not been presented.
- The entity is a subsidiary of the holding company which is listed and accordingly, have prepared its financial results in compliance with the applicable IND AS - 34 Interim Financial Reporting as prescribed under section 133 of the Companies Act, 2013 read with companies (Indian Accounting Standard) Rules, 2015 and other recognised accounting practices and policies to the extent applicable.

Place: New Delhi  
Date: 24.01.2025



By the Order of Board of Directors  
  
Sanjay Jain  
Director  
DIN: 02574734



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